

1896, ch. 322. 1908, ch. 167.

170. Any person or persons, or corporation, assessed for real or personal property in the City of Baltimore and claiming to be aggrieved because of any assessment, or classification made by the said Court, or because of its failure to reduce or abate, modify, change or alter any existing assessment or classification may, by petition, appeal to the State Tax Commission to review the assessment or classification. The Mayor and City Council of Baltimore may also appeal from any decision of said Court to the State Tax Commission if it deem the public interests require that the decision of said Court should be reviewed. The petition in such appeal, other than the petition of the city, shall set forth that the assessment or classification is illegal, specifying the grounds of the alleged illegality, or is erroneous by reason of overvaluation, or other error; or that the assessment is unequal in that the said assessment has been made by a higher proportion of valuation than other real or personal property on the same tax roll, by the same officer; and that the petitioner is, or will be injured by such alleged illegality, inequality or erroneous assessment or classification. The petition of the Mayor and City Council of Baltimore shall set forth wherein the decision of said Court is erroneous and such other facts as may be necessary to inform the State Tax Commission of the claim of the city. A summons shall issue for the respondent or respondents named in the petition of the city returnable on such a day as the State Tax Commission may appoint for a hearing of the matter averred in such petition. All such appeals shall be taken within thirty days after an assessment, or classification, has been made as aforesaid, or within thirty days after the refusal to reduce or abate, modify, alter or change an existing assessment, or classification, or within thirty days after the action of said Court complained of by the city. On such appeals the State Tax Commission shall appoint a day for hearing said appeals, which shall not be less than five nor more than thirty days after the expiration of the thirty days' limit for taking appeals as aforesaid; and shall direct its clerk to issue a subpoena *duces tecum* to the judges of said Appeal Tax Court, requiring them to produce and deliver to said Commission the record of the proceedings of the said Appeal Tax Court, and all maps, plats, documents and other papers connected with the said record; the said Commission shall have full power to hear and fully examine the subject and decide on said appeals, and for that purpose it is hereby authorized and empowered to adjourn from time to time, and may cause all or any such appeals to be consolidated, or may hear and decide them separately, and may require the said judges of the Appeal Tax Court, their clerks, surveyors or other agents and servants, or any of them, and all such other persons as the Commission may deem necessary to attend, and examine them on oath or affirmation; and may permit and require all such explanation, amendments and additions to be made to and of the proceedings as the Commission shall deem requisite. The Commission shall hear all appeals *de novo*, and shall ascertain and decide